


**“AN OVERVIEW OF  
DIRECTORATE GENERAL OF  
VALUATION  
OF INDIAN CUSTOMS”**



- Indian Customs established Directorate of Valuation in Mumbai in 1997 to create Valuation Databases and supporting tools.
- The Directorate was upgraded to the level of Directorate General in 2002.

# MANDATES

- To setup valuation databases & valuation tools for effective and uniform application of valuation laws across the country.
  - To assist the Central Board of Excise and Customs in policy matters concerning Customs Valuation.
  - To monitor valuation trends of sensitive commodities and take corrective steps.
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- To provide guidance to field formations in valuation matters.
- To carry out valuation inspections of Customs formations to ensure uniform application of valuation laws across the country.
- To coordinate valuation matters with World Customs Organization (WCO).

- To provide data for valuation corridor under Risk Management System (R.M.S)
- To monitor and examine the quality of orders passed by Special Valuation Branches (SVBs) which investigate cases of related party imports.
- To coordinate with Income tax on “Transfer Pricing” and “Customs Valuation” by way of sharing of information and training of Officers.